



Regulatory Affairs Department  
P.O.Box 360998 San Juan, PR 00936-0998

June 30, 2005

Ms. Marlene H. Dortch  
Secretary  
Federal Communications Commission  
445 12th Street, S  
Washington, D.C. 20554

*Re: Implementation of the Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996, CC Docket No. 96-128*

Dear Ms. Dortch:

Attached please find the Independent Accounts Report by KPMG LLP as of June 30, 2005, for Telecomunicaciones de Puerto Rico (TELPRI), the parent company of two wholly owned carrier subsidiaries, PRT Larga Distancia, Inc. and Puerto Rico Telephone Company, Inc., as required by the Commission's October 3, 2003 Order in CC Docket No. 96-128.

Please let me know if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Walter Arroyo", is written over a horizontal line.

Walter Arroyo,  
Director  
Regulatory Affairs Department

Attachment

cc: Mr. Darryl Cooper